

IC 6-1.1-13

Chapter 13. Review of Current Assessments by County Board of Review

IC 6-1.1-13-1

Powers of board; notice of review

Sec. 1. The powers granted to each county property tax assessment board of appeals under this chapter apply only to the tangible property assessments made with respect to the last preceding assessment date. Before a county property tax assessment board of appeals changes any valuation or adds any tangible property and the value of it to a return or the assessment rolls under this chapter, the board shall give prior notice by mail to the taxpayer. The notice must state a time when and place where the taxpayer may appear before the board. The time stated in the notice must be at least ten (10) days after the date the notice is mailed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.60.

IC 6-1.1-13-2

County assessment lists; recommendations for alterations

Sec. 2. When the county property tax assessment board of appeals convenes, the county auditor shall submit to the board the assessment list of the county for the current year as returned by the township assessors and as amended and returned by the county assessor. The county assessor shall make recommendations to the board for corrections and changes in the returns and assessments. The board shall consider and act upon all the recommendations.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.64, SEC.3; P.L.12-1992, SEC.18; P.L.84-1995, SEC.4; P.L.6-1997, SEC.61.

IC 6-1.1-13-3

Additions of undervalued or omitted property to list

Sec. 3. A county property tax assessment board of appeals shall, on its own motion or on sufficient cause shown by any person, add to the assessment lists the names of persons, the correct assessed value of undervalued or omitted personal property, and the description and correct assessed value of real property undervalued on or omitted from the lists.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.62.

IC 6-1.1-13-4

Correction of errors in assessment list

Sec. 4. A county property tax assessment board of appeals shall correct any errors in the names of persons, in the description of tangible property, and in the assessed valuation of tangible property appearing on the assessment lists. In addition, the board shall do whatever else may be necessary to make the assessment lists and

returns comply with the provisions of this article and the rules and regulations of the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.63; P.L.90-2002, SEC.126.

IC 6-1.1-13-5

Reduction or increase of assessed value

Sec. 5. A county assessor shall reduce or increase the assessed value of any tangible property in order to attain a just and equal basis of assessment between the taxpayers of the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.64.

IC 6-1.1-13-6

Equalization among townships

Sec. 6. A county assessor shall inquire into the assessment of the classes of tangible property in the various townships of the county after March 1 in the year in which the general reassessment becomes effective. The county assessor shall make any changes, whether increases or decreases, in the assessed values which are necessary in order to equalize these values in and between the various townships of the county. In addition, the county assessor shall determine the percent to be added to or deducted from the assessed values in order to make a just, equitable, and uniform equalization of assessments in and between the townships of the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.65; P.L.256-2003, SEC.8.

IC 6-1.1-13-7

Uniform equalization of assessment between townships; hearings

Sec. 7. If a county assessor proposes to change assessments under section 6 of this chapter, the property tax assessment board of appeals shall hold a hearing on the proposed changes before July 15 in the year in which a general assessment is to commence. It is sufficient notice of the hearing and of any changes in assessments ordered by the board subsequent to the hearing if the board gives notice by publication once either in:

- (1) two (2) newspapers which represent different political parties and which are published in the county; or
- (2) one (1) newspaper only, if two (2) newspapers which represent different political parties are not published in the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.66.

IC 6-1.1-13-8

Aggregate township adjustments; limitations on adjustments; setting aside

Sec. 8. A county assessor may not reduce the aggregate assessment of all the townships of the county below a just, equitable,

and uniform assessment. A county assessor may not increase the aggregate assessment beyond the amount actually necessary for a proper and just equalization of assessments. If the county assessor finds that the aggregate assessment of a township is too high or too low or that it is generally so unequal as to render it impracticable to equalize the aggregate assessment, the county assessor may set aside the assessment of the township and order or conduct a new assessment. To order or conduct a new assessment, the county assessor must give notice and hold a hearing in the same manner as required under section 7 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.67.

IC 6-1.1-13-9 Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-13-10

Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-13-11

Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-13-12

Limitation on altering assessed valuation of personal property

Sec. 12. If a taxpayer's personal property return for a year substantially complies with the provisions of this article and the regulations of the department of local government finance, the county property tax assessment board of appeals may change the assessed value claimed by the taxpayer on the return only within the time period prescribed in IC 6-1.1-16-1.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.68; P.L.90-2002, SEC.127.